tor, and said estimate is approved by the Governor. Upon payment of money to said soldiers and others, the said paymaster or disbursing officer shall file the vouchers with the Auditor.

Sec. 8. In case of any vacancy occurring in said Board by death resignation or otherwise, the Governor of this State shall fill such

vacancy.

Sec. 9. The Auditor of State shall keep a file in his office of all the claims so allowed by the Commissioners under the provisions of this Act.

Sec. 10. That when the said Board shail have heard all the claims before them, they shall then give notice in such newspapers of the State as they desire, that, on a certain day named, they will adjourn, after which all their proceedings shall be turned over to the Auditor of the State of Iowa.

Sec. 11. That said Board shall keep an accurate copy, in a book kept for that purpose, of all accounts presented to them, a memorandum of the evidence in said case and the reasons for the admission or rejection of the same, which said books shall be turned over

to said Auditor at the close of their term.

Sec. 12. The Paymaster General and all other Paymasters, or other disbursing officers of this State under any of the Acts passed at this session, shall make all payments provided for under any and all of the laws passed at this session, in coin of the United States, and any person violating the provisions of this section, shall be immediately removed from office by the Governor, and shall be disqualified from holding any office in this State for the term of five years after said removal from office.

SEC. 13. This act being deemed by the General Assembly of Iowa of immediate importance, shall be in force from and after its publication in the Iowa State Register, Iowa State Journal and the Commonwealth or any two of said newspapers, any law of this

State to the contrary notwithstanding.

Approved May 28th, 1861.

I hereby certify that the foregoing Act was published in Iowa State Journal of June 7th, 1861, and in the Iowa State Register of June 12th, 1861.

ELIJAH SELLS, Sec'y of State.

CHAPTER 11.

1, 2, 3. Pay of volunteers.

4. Deserters and those refusing to take the oath receive no pay.

PAY OF VOLUNTEER SOLDIERS

AN ACT for the relief of volunteers who have been or may be mustered into service of the United States Government.

Section 1. Be it enacted by the General Assembly of the State

of Iova, That each commissioned and non-commissioned officer and private who has enlisted, or who may enlist under requisitions made or to be made by the United States Government on the Governor of this State for volunteers, shall be paid out of the "War and Defense Fund" of this State, for the time between the date said volunteers were or may be ordered into quarters by the Governor, to the time they have been or may be mustered into the United States army, at the same rate of compensation that the same ranks are entitled to in the United States Army.

SEC. 2. If said volunteers are ordered into quarters by the Governor for the service referred to in the first section of this act, and subsequently discharged without being mustered into service of the United States Government, they shall be paid in the same way

and manner as above provided.

SEC. 3. All volunteers which have been ordered into quarters by the Governor and rejected before mustering into the service of the United States, shall be paid at the same rate as above provided

from the date of order to the date of rejection.

SEC. 4. No person shall be entitled to any compensation under the provisions of this Act, who shall have received or be entitled to any compensation for same services rendered under any laws of the United States, or any other laws of this State and no commissioned officer, non-commissioned officer, or private who has deserted from the ranks, or refused to take the oath required, shall receive pay for any service he may have rendered.

Sec. 5. This Act being deemed by the General Assembly to be of immediate importance, to take effect and be in force from and after its publication in the Iowa State Register and Iowa State Journal, anything in the laws of this State to the contrary notwith-

standing.

Approved May 28th, 1861.

I hereby certify that the foregoing Act was published in Iowa State Journal of June 7th, 1861, and in Iowa State Register of June 12th, 1861.

ELIJAH SELLS, Sec'y of State.

CHAPTER 12.

PROPERTY DESTROYED BY TORNADO, TAXES BEBATED.

AN ACT to authorize the Boards of Supervisors to rebate taxes.

SECTION 1. Be it enacted by the General Assembly of the State of Iowa, That in all cases where buildings have been or shall hereafter be destroyed by tornadoes or other unavoidable casualty after